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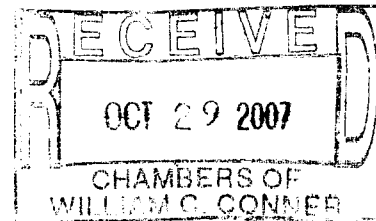
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October 26, 2007

Hon. William Conner  
United States District Court  
Southern District of New York  
300 Quarropas Street  
White Plains, New York 10601-4150Re: IFCC v. Windram  
602192/07

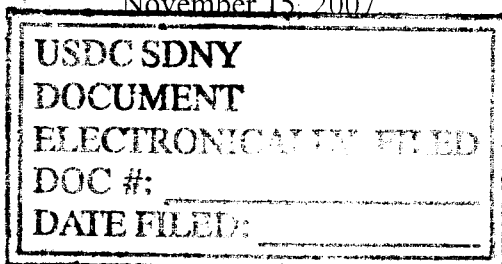
07 CV. 3785(WCC) ECF CASE

Dear Judge Conner:

Please be advised we represent the plaintiff Irwin Franchise Capital Corp. ("IFCC") in the above-referenced matter.

In response to IFCC's motion to dismiss to dismiss its counterclaims, defendant, among other things, served an amended answer and counterclaims ("Amended Counterclaims"). Since, IFCC did not answer the initial counterclaims, it appears that defendant's Amended Counterclaims are timely and may be served without leave of court, thereby mooting the pending motion.

As a result of the foregoing, we are hereby requesting leave to withdraw our pending motion to dismiss, serve a reply to the Amended Counterclaims, and permission to serve a motion to dismiss the Amended Counterclaims. We have been advised by your Law Clerk that you will not require a pre-motion conference prior to our filing the renewed motion to dismiss. We anticipate serving and filing such motion on or before November 15, 2007.



Very truly yours,

Joseph N. Paykin  
Joseph N. Paykin 

CC: Richard Mackiewicz, Jr.

Request GRANTED. Doc. #8 is  
Hereby WITHDRAWN.

SO ORDERED.

Dated: White Plains, NY  
Oct. 31, 2007  
WILLIAM C. CONNER, Senior U.S.D.J.COPIES MAILED TO COUNSEL OF RECORD for 11  
+ E-MAILED TO Δ COUNSEL**MEMO ENDORSED**